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CENTRAL FAX CENTER****MAR 16 2007****IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Application No. : 10/710,984 Confirmation No.: 9395
Applicants: : Shekhar Bhansali
: Abdu Rub Abdur
: Sunny Kedia
Filed: : 08/16/2004
Art Unit : 1765
Examiner : Anita Karen Alanko

Docket No. : 1372.187.PRC
Customer No. : 21,901
For : Wet Etching Process

Transmitted to Central Fax at (571) 273-8300
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the Advisory Action mailed March 2, 2007 and the Final Examiner's Action mailed on November 16, 2006, having a statutory period for response that expired on February 16, 2007, and a two-month extended statutory period set to expire March 16, 2007, the above-identified patent application is amended as follows. Applicant has elected to present the amendment using the revised amendment format set forth in the waiver of 37 CFR 1.121.

AMENDMENT AF
(37 C.F.R. § 1.111)

Amendments to the claims begin on page 2 of this paper.
Remarks begin on page 4 of this paper.